

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF MISSOURI  
SOUTHERN DIVISION**

NEIL P. GUION, )  
                    )  
Plaintiff,       )  
                    )  
v.                 )                  No. 07-3129-CV-W-DW  
                    )  
DAROLD HENDERSON, et al. , )  
                    )  
Defendants.       )

**ORDER REGARDING DISTRIBUTION OF INTERPLEADER FUNDS**

Pursuant to the Stipulation of plaintiff Neil Guion and defendants United States, BKD, LLP, Lori Henderson, and Hawthorn Bank (formerly Citizens Union State Bank and Trust), the Court hereby finds as follows:

1. On December 21, 2006, plaintiff Neil P. Guion filed an interpleader action in the Circuit Court of Greene County, Missouri, Case Number 106CC5114, against defendants Darold Henderson, Lori Henderson, Citizens Union State Bank and Trust, Regions Bank, Inc., and BKD, LLP. On March 21, 2007, the circuit court permitted plaintiff to amend his petition to add the Internal Revenue Service as a party to the action.
2. On April 30, 2007, defendant United States, on behalf of the Internal Revenue Service, removed the matter to this Court.
3. Plaintiff is currently holding \$24,289.94 of the remaining proceeds from the foreclosure sale of certain real property owned by Darold and Lori Henderson.
4. On December 21, 2007, the Court dismissed defendants Darold Henderson and Regions Bank, Inc. from this action.
5. The priority to and the amounts of the remaining parties' interests in the \$24,289.94 are as follows:
  - a. Defendant United States is entitled to \$7,828.51 of the sale proceeds by virtue of a federal tax lien existing on all of Darold Henderson's property as of May 22, 2000. A notice of the federal tax lien was filed with the

Greene County, Missouri Recorder of Deeds on September 11, 2001.

- b. BKD, LLP is entitled to \$2,500 of the sale proceeds due to a lien on the real property at issue by virtue of a Judgment and Decree of Dissolution of Marriage dated March 20, 2002.
  - c. Plaintiff Neil Guion is entitled to \$1,311.04 due to an agreement between the plaintiff and defendant Lori Henderson regarding attorney's fees in this action.
  - d. Lori Henderson is entitled to the remainder of the sale proceeds due to a special lien on the real property at issue by virtue of a Final Judgment and Decree of Dissolution of Marriage dated March 20, 2001.
6. The funds at issue shall be distributed in accordance with the interests described in paragraph 5 above.
7. This action is dismissed with prejudice.
8. With the exception of paragraph 5(c) above, each side shall bear its own attorney's fees and costs.

IT IS SO ORDERED.

Date: February 8, 2008

/s/ Dean Whipple

Dean Whipple

United States District Judge